

INTERNAL CONTROLS CHECKLIST

SALES/CHANGE FUND OPERATIONS

Question	YES	NO	NA	REMARKS
Are cash registers or pre-numbered receipts used to record all sales?	X			Rec Track Point of Sale System. All rental forms/leases are pre-numbered.
Are pre-numbered forms controlled and accounted for?	X			Kept in a secured cabinet. All forms listed on Transmittal Sheets as used.
Are all sales individually rung on cash registers	X			Rec Track Point of Sale System
Are cash registers operated with drawer closed between sales	X			Register is secured between sales.
Is access restricted to the setback and read keys for each register?			X	Setback and read keys not part of Rec Track system. System is set up such that only the marina mgr/office mgr have access to screens for all taskings; all other employees have access to POS screen only.
Are over/under-rings noted on register tapes, initialed by supervisor, and adjusted from sales?	X			If observed at time of sale, items that have been over/under rung can be corrected on the spot with Rec Track. If not, any overages/shortages are noted on the Daily Cash Receipt Journal.
Are cash overages/shortages reported on DA Form 4082? Are they tracked and evaluated when necessary?	X			All overages and shortages reported on Daily Cash Receipt Journal and sent to NAF Accounting for review and record.

Activity Manager Signature Date

Reviewing Supervisor

Date

3-30-04

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